



ANDREWS HOOPER PAVLIK PLC

5300 GRATIOT ROAD | SAGINAW, MI 48638

p: 989.497.5300 | f: 989.497.5353 | www.ahpplc.com

June 13, 2017

Department of the Treasury
Internal Revenue Service
IRS, STOP 6525
Kansas City, Missouri 64999-0025

RE: James D. Pieron
[REDACTED] 111
May 26, 2017 Notice
Reply reference: 0341278734
Tax period: December 31, 2009

We are writing at the request of our client, James D. Pieron, Jr., in regards to your notice dated May 26, 2017. The notice indicates a balance due for the December 31, 2009 period.

The balance due for the December 31, 2009 period should have been substantially or totally eliminated as a result of an amended return filed for the taxpayer for the period ended December 31, 2011. The amended return was filed in March of 2014. We also sent a follow-up letter on June 30, 2016 (see copy attached).

Please recalculate amounts due, if any, from all tax periods after processing the Form 1040X for 2011 that was filed in March of 2014.

If you have any questions, please contact me at 989.497.5300. Thank you for your cooperation in resolving this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Kim D. Pavlik".

Kim D. Pavlik
Partner

Copy to James D. Pieron, Jr.
AHP/ajz
Enclosures

TAXPAYER COPY